

138.730 Rural co-ops are not exempt from excise taxes.

The exemptions allowed under KRS 279.200 and KRS 279.530 shall not apply to the taxes levied under this chapter and no refund shall be allowed by reason of the provisions of KRS 279.200 or KRS 279.530.

History: Created 1960 Ky. Acts ch. 186, Art. IV, sec. 8, effective July 1, 1960.